



## **Agenda Item 3: Reflection on Implementation Issues Discussions**

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IPSASB Consultative Advisory Group Meeting

Toronto, Canada

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## Session Purpose

### CAG Objective and Scope of Activities (Objective 2 of 3)

- Advice on projects, including views on key technical issues or matters that may impede the adoption or effective implementation of IPSASs

### Session Purpose

- How can implementation sessions be improved to provide better input and advice to the IPSASB

# Implementation Issues Discussed to Date

Implementation challenges  
(jurisdictions which already have  
adopted accrual accounting standards)

- Australian state of New South Wales; and
- The Canadian federal government

Implementation challenges  
(jurisdictions which are in the process  
of adopting and implementing IPSAS)

- The federal government of Portugal; and
- The government of Malaysia

The use of accrual financial information  
for decision-making purposes

- Presentation on an OECD report - Rationalizing Government Fiscal Reporting; and
- Presentation on the process for development of sovereign credit ratings

Emerging technology issues that  
impact the public sector accounting

- Presentation on blockchain; and
- The impact on public financial management and accounting for public sector transactions

## Questions to the CAG

### Question 1

- Do you have any suggestions for presenters and technical topics that should be discussed at future Implementation Issues sessions?

### Question 2

- What are areas the Implementation Issues sessions could be improved on for future sessions to provide better input to the IPSASB on the adoption or effective implementation of IPSAS?



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